

## Article - Public Safety

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§1-313.

(a) (1) In this section the following words have the meanings indicated.

(2) “Consumer” means a person that purchases prepaid wireless telecommunications service in a retail transaction.

(3) “Provider” means a person that provides prepaid wireless telecommunications service under a license issued by the Federal Communications Commission.

(4) “Retail transaction” means the purchase of prepaid wireless telecommunications service from a seller for any purpose other than resale.

(b) There is a prepaid wireless E 9-1-1 fee of 60 cents per retail transaction.

(c) (1) (i) The prepaid wireless E 9-1-1 fee shall be collected by the seller from the consumer for each retail transaction in the State.

(ii) The prepaid wireless E 9-1-1 fee collected by the seller under this section is not subject to the sales and use tax under the Tax – General Article.

(2) A retail transaction occurs in the State if:

(i) the sale or recharge takes place at the seller’s place of business located in the State;

(ii) the consumer’s shipping address is in the State; or

(iii) no item is shipped, but the consumer’s billing address or the location associated with the consumer’s mobile telephone number is in the State.

(d) The amount of the prepaid wireless E 9-1-1 fee shall be disclosed to the consumer at the time of the retail transaction.

(e) (1) Except as provided in paragraph (2) of this subsection, the prepaid wireless E 9-1-1 fee is the liability of the consumer and not of the seller or of any provider.

(2) The seller is liable for remitting all prepaid wireless E 9–1–1 fees that the seller collects from consumers as provided in this section.

(f) (1) Before December 28, 2013, a seller may deduct and retain 50% of prepaid wireless E 9–1–1 fees collected from consumers for direct start-up costs.

(2) On or after December 28, 2013, a seller may deduct and retain 3% of prepaid wireless E 9–1–1 fees collected from consumers.

(g) A seller shall report and remit to the Comptroller all prepaid wireless E 9–1–1 fees collected by the seller in the manner provided for the remitting of the sales and use tax under Titles 11 and 13 of the Tax – General Article.

(h) The Comptroller shall deposit all reported and remitted prepaid wireless E 9–1–1 fees into the 9–1–1 Trust Fund within 30 days of receipt.

(i) A seller may demonstrate that a sale is not a retail transaction in a manner established by the Comptroller that is substantially similar to the procedures for demonstrating a resale for exemption from the sales and use tax under Titles 11 and 13 of the Tax – General Article.

(j) For the purpose of this section, the audit and appeal procedures established for the sales and use tax under Titles 11 and 13 of the Tax – General Article apply.

(k) A seller that is not a provider of prepaid wireless telecommunications service is not liable for damages in connection with:

(1) the provision of, or failure of, 9–1–1 or E 9–1–1 service;

(2) identifying, or failing to identify, the telephone number, address, location, or name associated with any person or device that is accessing or attempting to access 9–1–1 or E 9–1–1 service; or

(3) the provision of any lawful assistance to any investigative or law enforcement officer.

(l) Providers and sellers of prepaid wireless telecommunications service have the same immunity from liability for transmission failures as that approved by the Public Service Commission for local exchange telephone companies that are subject to regulation by the Commission under the Public Utilities Article.

(m) A tax, a fee, a surcharge, or any other charge may not be imposed by the State, any political subdivision of the State, or any intergovernmental agency, for E

9–1–1 funding purposes, on any provider, seller, or consumer with respect to the sale, purchase, use, or provision of prepaid wireless telecommunications service.

(n) The Comptroller shall adopt regulations to carry out the provisions of this section.

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